

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

AN ADJUSTMENT OF RATES OF)	CASE NO.
EQUITABLE GAS COMPANY, INC.)	92-326

O R D E R

IT IS ORDERED that Equitable Gas Company, Inc. ("Equitable") shall file an original and 12 copies of the following information with the Commission, with a copy to all parties of record. Each copy of the data requested should be placed in a bound volume with each item tabbed. When a number of sheets are required for an item, each sheet should be appropriately indexed, for example, Item 1(a), Sheet 2 of 6. Include with each response the name of the witness who will be responsible for responding to questions relating to the information provided. Careful attention should be given to copied material to ensure that it is legible. Where information requested herein has been provided along with the original application, in the format requested herein, reference may be made to the specific location of said information in responding to this information request. The information requested herein is due no later than October 6, 1992.

1. Provide the detailed workpapers, showing calculations supporting all accounting, pro forma, end-of-period, and proposed adjustments, in the rate application to revenue, expense, investment, and reserve accounts for the test year. Include a complete detailed narrative explanation of each adjustment

including the reason why each adjustment is required. Provide copies of any documentation which supports an adjustment. Explain in detail all components used in each calculation including the methodology employed and all assumptions applied in the derivation of each adjustment. Index each calculation to the accounting, pro forma, end-of-period, and proposed adjustment which it supports.

2. Provide, for Kentucky jurisdictional operations in comparative form, a detailed income statement, a statement of cash flows, and a balance sheet for the test year and the 12-month period immediately preceding the test year.

3. Provide the rate of return on net investment rate base for the test year and 5 preceding calendar years for Kentucky jurisdictional operations. Include data used to calculate each return.

4. Provide a copy of the auditor's report from Equitable's most recent audit.

5. Provide a detailed analysis of expenses incurred during the test year for professional services, as shown in Format 5, attached. Include all detailed workpapers supporting this analysis. At a minimum, the workpapers shall show the payee, dollar amount, reference (i.e., voucher no., etc.), account charged, hourly rates and time charged to the utility according to each invoice, and a brief description of the service provided. Identify all rate case work by case number.

6. Provide an explanation showing how the test year capitalization rate was determined. If differing rates were used

for specific expenses (i.e., payroll, transportation clearing accounts, depreciation, etc.), indicate the rate and how it was determined. Indicate any changes proposed to the test-year capitalization rate and how the change was determined.

7. Provide a detailed analysis of advertising expenditures incurred during the test year for Kentucky jurisdictional operations. This analysis shall include a breakdown of Account No. 913, Advertising Expenses, as shown in Format 7 attached, and shall also show any advertising expenditures included in other expense accounts. This analysis shall be specific as to the purpose and expected benefit of each expenditure.

8. Provide an analysis of Account No. 930, Miscellaneous General Expenses, for the test year for Kentucky jurisdictional operations. This shall include a complete breakdown of this account as shown in Format 8 attached. Include all detailed workpapers supporting this analysis. At a minimum, the workpapers shall show the date, vendor, reference (i.e., voucher no., etc.), dollar amount, and a brief description of each expenditure. Detailed analysis is not required for amounts of less than \$100 provided the items are grouped by classes as shown in Format 8.

9. Provide a detailed analysis of contributions for charitable and political purposes (in cash or services). The analysis shall indicate the amount of the expenditure, the recipient of the contribution, and the specific account charged.

10. Provide the following information concerning the costs for the preparation of this case:

a. For the costs incurred to date, provide a detailed schedule of these expenditures. At a minimum, the schedule shall include the date of the transaction, check number or other document reference, the vendor, amount, a description of the services performed, and the account number in which the expenditure was recorded. Indicate any costs incurred for this case during the test year. Include copies of invoices received from the vendors.

b. Provide an itemized estimate of the total cost to be incurred. Include a detailed explanation of how the estimate was determined, along with all supporting workpapers and calculations.

c. During the course of this proceeding, provide monthly updates of the actual costs incurred, in the manner requested in (a) above.

11. Provide any depreciation studies supporting the depreciation accruals reflected on Equitable's annual reports. Indicate whether Equitable has proposed any changes in depreciation rates or procedures.

12. Provide the capital structure at the end of each of the periods as shown in Format 12.

13. a. Provide a list of all outstanding issues of long-term debt as of the end of the latest calendar year and the end of the test period together with the related information as shown in Format 13a. A separate schedule is to be provided for each time period. Report in Column (k) of Format 13a, Schedule 2, the actual dollar amount of debt cost for the test year. Compute the actual

and annualized composite debt cost rates and report them in Column (j) of Format 13a, Schedule 2.

b. Provide an analysis of end-of-period, short-term debt and a calculation of the average and end-of-period cost rates as shown in Format 13b.

14. a. Provide a schedule of the present and proposed rates, charges, terms and conditions, and service rates and regulations which Equitable seeks to change, shown in comparative form.

b. Provide a detailed analysis of customers' bills, adjusted to actual usage and in such detail that the revenues from the present and proposed rates can be readily determined.

c. Provide a schedule of test-year revenues for each rate schedule per book rates, present rates annualized, and proposed rates annualized.

d. Provide a schedule setting forth the effect upon average consumer bills.

e. Provide a statement setting forth estimates of the effect that the new rate or rates will have upon the revenues of the utility, the total amount of money resulting from the increase or decrease, and the percentage increase or decrease.

f. Provide a schedule showing by customer class (i.e., residential, commercial, industrial, etc.) the amount and percent of any proposed increase or decrease in revenue distributed to each class. This schedule is to be accompanied by a statement which explains, in detail, the methodology or basis used to allocate the

requested increase or decrease in revenue to each of the respective customer classes.

g. Provide a schedule showing how the increase or decrease in (f) above was further distributed to each rate charge (i.e., customer or facility charge, Mcf charge, etc.). This schedule is to be accompanied by a statement which explains, in detail, the methodology or basis used to allocate the increase or decrease.

h. Provide a statement showing, by cross-outs and italicized inserts, all proposed changes in rates, charges, terms and conditions, and service rules and regulations for each rate or charge. A copy of the current tariff may be used. Item 14 should be provided where not previously included in the record.

15. Provide a trial balance as of the last day of the test year (all income statement accounts should show activity for 12 months) showing account number, account title, and amount. Provide this information on a total company and Kentucky jurisdictional operations basis.

16. Provide the following information for each item of gas plant held for future use at the end of the test year:

- a. Description of property.
- b. Location.
- c. Date purchased.
- d. Cost.
- e. Estimated date to be placed in service.
- f. Brief description of intended use.

g. Current status of each project.

17. a. Provide a schedule showing a comparison of the balance in the Kentucky jurisdictional operating expense accounts for each month of the test year to the same month of the preceding year for each account or subaccount included in Equitable's chart of accounts. See Format 17.

b. Provide a schedule, in comparative form, showing the total company operating expense account balance for the test year and each of the 5 years preceding the test year for each account or subaccounts included in Equitable's annual report. (FERC Form No. 2, pages 320-325.) Show the percentage of increase of each year over the prior year.

c. Provide a schedule of total company and Kentucky jurisdictional operations salaries and wages for the test year and each of the 5 calendar years preceding the test year in the format as shown in Format 17c to this request. Show for each time period the amount of overtime pay.

d. Provide a schedule showing the percentage of increase in salaries and wages for both union and non-union employees for the test year and the 5 preceding years.

18. Provide the following tax data for the test year for total company and Kentucky jurisdictional operations. For any allocations provide the allocation factor and basis.

a. Income taxes:

(1) Federal operating income taxes deferred - accelerated tax depreciation.

(2) Federal operating income taxes deferred - other (explain).

(3) Federal income taxes - operating.

(4) Income credits resulting from prior deferrals of federal income taxes.

(5) Investment tax credit net.

i) Investment credit realized.

ii) Investment credit amortized - Pre-Revenue Act of 1971.

iii) Investment credit amortized - Revenue Act of 1971.

(6) Provide the information in Item 18(a) (1-4) for state income taxes.

(7) Provide reconciliation of book to taxable income as shown in Format 18a(7) and a calculation of the book federal and state income tax expense for the test year using book taxable income as the starting point.

(8) Provide a copy of federal and state income tax returns for the taxable year ended during the test year, including supporting schedules.

(9) Provide a schedule of franchise fees paid to cities, towns, or municipalities during the test year, including the basis of these fees.

b. Provide an analysis of Kentucky other operating taxes in the format as shown in attached Format 18b.

19. Provide a statement of gas plant in service, and the related accumulated depreciation for Kentucky jurisdictional operations, for the test year. This data should be presented as shown in Format 19 to this Order.

20. Provide the studies for the test year, including all applicable workpapers, which are the basis of common plant allocations and expenses account allocations.

21. Provide a detailed monthly income statement for each month after the test period for Kentucky jurisdictional operations, including the month in which the hearing ends, as they become available.

22. List all present or proposed research efforts dealing with the pricing of gas and the current status of such efforts.

Done at Frankfort, Kentucky, this 23rd day of September, 1992.

PUBLIC SERVICE COMMISSION


For the Commission

ATTEST:


Executive Director

EQUITABLE GAS COMPANY

CASE NO. 92-326

Professional Service Expenses

For the 12 Months Ended

Line No.	Item	Rate case	Annual Audit	Other	Total
1.	Legal				
2.	Engineering				
3.	Accounting				
4.	Other				
5.	Total				

EQUITABLE GAS COMPANY
CASE NO. 92-326

Account 913 - Advertising Expense
For the 12 Months Ended

<u>Line</u> <u>No.</u>	<u>Item</u> <u>(a)</u>	<u>Sales or</u> <u>Promotional</u> <u>Advertising</u> <u>(b)</u>	<u>Institutional</u> <u>Advertising</u> <u>(c)</u>	<u>Conservation</u> <u>Advertising</u> <u>(d)</u>	<u>Rate</u> <u>Case</u> <u>(e)</u>	<u>Other</u> <u>(f)</u>	<u>Total</u> <u>(g)</u>
1.	Newspaper						
2.	Magazines and Other						
3.	Television						
4.	Radio						
5.	Direct mail						
6.	Sales Aids						
7.	Total						
8.	Amount Assigned to Ky. Retail						

EQUITABLE GAS COMPANY
CASE NO. 92-326

Account 930 - Miscellaneous Expenses
For the 12 Months Ended

<u>Line</u> <u>No.</u>	<u>Item</u> <u>(a)</u>	<u>Amount</u> <u>(b)</u>
1.	Industry Association Dues	
2.	Stockholder and Debt Servicing Expenses	
3.	Institutional Advertising	
4.	Conservation Advertising	
5.	Rate Department Load Studies	
6.	Directors' Fees and Expenses	
7.	Dues and Subscriptions	
8.	Miscellaneous	
9.	Total	
10.	Amount Assigned to Ky. Retail	

EQUITABLE GAS COMPANY
CASE NO. 92-326

Comparative Capital Structures (Excluding JDIC)
For the Periods as Shown
"000 Omitted"

Line No.	Type of Capital	10th Year		9th Year		8th Year		7th Year		6th Year		5th Year	
		Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio
1.	Long-Term Debt												
2.	Short-Term Debt												
3.	Preferred & Preference Stock												
4.	Common Equity												
5.	Other (Itemize by type)												
6.	Total Capitalization												

Line No.	Type of Capital	4th Year		3th Year		2nd Year		1st Year		Test Year		Latest Available Quarter		Average Test Year	
		Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio
1.	Long-Term Debt														
2.	Short-Term Debt														
3.	Preferred & Preference Stock														
4.	Common Equity														
5.	Other (Itemize by type)														
6.	Total Capitalization														

Instructions: 1. Provide a calculation of the average test year data as shown in Format 1, Schedule 2.

2. If the applicant is a member of an affiliated group, the above data is to be provided for the parent company and the system consolidated.

EQUITABLE GAS COMPANY

CASE NO. 92-326

Calculation of Average Test Period Capital Structure
12 Months Ended _____

"000 Omitted"

Line No.	Item (a)	Total Capital (b)	Long-Term Debt (c)	Short-Term Debt (d)	Preferred Stock (e)	Common Stock (f)	Retained Earnings (g)	Total Common Equity (h)
1.	Balance Beginning of test year							
2.	1st Month							
3.	2nd Month							
4.	3th Month							
5.	4th Month							
6.	5th Month							
7.	6th Month							
8.	7th Month							
9.	8th Month							
10.	9th Month							
11.	10th Month							
12.	11th Month							
13.	12th Month							
14.	Total (L1 through L13)							
15.	Average balance (L14 + 13)							
16.	Average capitalization ratios							
17.	End-of-period capitalization ratios							

Instructions: 1. If applicable, provide an additional schedule in the above format excluding common equity in subsidiaries from the total company capital structure. Show the amount of common equity excluded.
2. Include premium on class of stock.

EQUITABLE GAS COMPANY
CASE NO. 92-326

Schedule of Outstanding Long-Term Debt
For the Calendar Year Ended December 31, _____

Line No.	Type of Debt Issue (a)	Date of Issue (b)	Date of Maturity (c)	Amount Outstanding (d)	Coupon Interest Rate ² (e)	Cost Rate At Issue ³ (f)	Cost Rate to Maturity ⁴ (g)	Bond Rating at Time of Issue ⁵ (h)	Type of Obligation (i)	Annualized Cost Col.(d) x Col.(g) (j)
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Total Long-Term Debt and
Annualized Cost

Annualized Cost rate [Total
Col. (j) ÷ Total Col. (d)]

² Nominal Rate

³ Nominal Rate Plus Discount or Premium Amortization

⁴ Nominal Rate Plus Discount or Premium Amortization and Issuance Cost

⁵ Standard and Poor's, Moody, etc.

EQUITABLE GAS COMPANY
CASE NO. 92-326

Schedule of Outstanding Long-Term Debt
For the Test Year Ended _____

Line No.	Type of Debt Issue (a)	Date of Issue (b)	Date of Maturity (c)	Amount Outstanding (d)	Coupon Interest Rate ¹ (e)	Cost Rate at Issue ² (f)	Cost Rate to Maturity ³ (g)	Bond Rating at Time of Issue ⁴ (h)	Type of Obligation (i)	Annualized Cost Col. (d)xCol. (g) (j)	Actual Test Year Interest Cost ⁵ (k)
<p>Total Long-Term Debt and Annualized Cost</p> <p>Annualized Cost Rate [Total Col. (j) + Total Col. (d)]</p> <p>Actual Long-Term Debt Cost Rate [Total Col. k + Total Reported in Col. (c) Line 15 of Format 12, Schedule 2]</p>											

¹ Nominal Rate

² Nominal Rate Plus Discount or Premium Amortization

³ Nominal Rate Plus Discount or Premium Amortization and Issuance Cost

⁴ Standard and Poor's, Moody, etc.

⁵ Sum of Accrued Interest Amortization of Discount or Premium and Issuance Cost

EQUITABLE GAS COMPANY

CASE NO. 92-326

Schedule of Short-Term Debt

For the Test Year Ended _____

Line NO.	Type of Debt Instrument (a)	Date of Issue (b)	Date of Maturity (c)	Amount Outstanding (d)	Nominal Interest Rate (e)	Effective Interest Cost Rate (f)	Annualized Interest Cost Col.(d)xCol.(f) (g)
<p>Total Short-Term Debt</p> <p>Annualized Cost Rate [Total Col. (g) + Total col. (d)]</p> <p>Actual Interest Paid or Accrued on Short-Term Debt during the Test Year [Report in Col. (g) of this schedule]</p> <p>Average Short-Term Debt - Format 12, Schedule 2 Line 15 Col. (d) [Report in Col. (g) of this schedule]</p> <p>Test-Year Interest Cost Rate [Actual Interest + Average Short-Term Debt] [Report in Col (f) of this schedule]</p>							

1. In all instances where the Effective Interest Cost Rate is different from the Nominal Interest Rate provide a calculation of the effective Interest Cost Rate in sufficient detail to show the items of costs that cause the difference.

EQUITABLE GAS COMPANY

CASE NO. 92-326

Analysis of Salaries and Wages
For the Calendar Years 19 Through 19
And the Test Year
(000's)

12 Months Ended

Calendar Years Prior to Test Year

Test
Year[illegible]

EQUITABLE GAS COMPANY

CASE NO. 92-326

Analysis of Salaries and Wages
For the Calendar Years 19 Through 19
And the Test Year
(000's)

12 Months Ended

Calendar Years Prior to Test Year

Line No.	Item (a)	5th		4th		3rd		2nd		1st		Test Year	
		Amount (b)	% (c)	Amount (d)	% (e)	Amount (f)	% (g)	Amount (h)	% (i)	Amount (j)	% (k)	Amount (l)	% (m)
7.	Administrative and general expenses (continued):												
	(j) Duplicate charges-cr.												
	(k) Miscellaneous general expense												
	(l) Maintenance of general plant												
8.	Total Administrative and general expenses L7(a) through L7(m)												
9.	Total salaries and wages charged expense (L2 through L6 + L8)												
10.	Wages Capitalized												
11.	Total Salaries and Wages												
12.	Ratio of Salaries and wages charged expense to total wages (L9 + L11)												
13.	Ratio of salaries and wages capitalized to total wages (L10 + L11)												

NOTE: Show percent increase of each year over the prior year in Columns (c), (e), (g), (i), (k), and (m).

EQUITABLE GAS COMPANY

CASE NO. 92-326

Reconciliation of Book Net Income and Federal Taxable Income
12 Months Ended

Line No.	Item (a)	Total Company (b)	Total Company Non-Operating (d)	Operating	
				Kentucky Retail (d)	Other Jurisdiction (e)
1.	Net income per books				
2.	Add income taxes:				
3.	A. Federal income tax-current				
4.	B. Federal income tax deferred-Depreciation				
5.	C. Federal income tax deferred-Other				
6.	D. Investment tax credit adjustment				
7.	E. Federal income taxes charged to other income and deductions				
8.	F. State income taxes				
9.	G. State income taxes charged to other income and deductions				
10.	Total				
11.	Flow through items:				
12.	Add (itemize)				
13.	Deduct (itemize)				
14.	Book taxable income				
15.	Differences between book taxable income and taxable income per tax return:				
16.	Add (itemize)				
17.	Deduct (itemize)				
18.	Taxable income per return				

NOTE: (1) Provide a calculation of the amount shown on Lines 3 through 7 above.

(2) Provide work papers supporting each calculation including the depreciation schedules for straight-line tax and accelerated tax depreciation.

(3) Provide a schedule setting forth the basis of allocation of each item of revenue or cost allocated above.

EQUITABLE GAS COMPANY

CASE NO. 92-326

Reconciliation of Book Net Income and State Taxable Income
12 Months Ended

Line No.	Item (a)	Total Company (b)	Total Company Non-Operating (c)	Operating	
				Kentucky Retail (d)	Other Jurisdiction (e)
1.	Net income per books				
2.	Add income taxes:				
3.	A. Federal income tax-current				
4.	B. Federal income tax deferred-Depreciation				
5.	C. Federal income tax deferred-Other				
6.	D. Investment tax credit adjustment				
7.	E. Federal income taxes charged to other income and deductions				
8.	F. State income taxes				
9.	G. State income taxes charged to other income and deductions				
10.	Total				
11.	Flow through items:				
12.	Add (itemize)				
13.	Deduct (itemize)				
14.	Book taxable income				
15.	Differences between book taxable income and taxable income per tax returns:				
16.	Add (itemize)				
17.	Deduct (itemize)				
18.	Taxable income per return				

NOTE: (1) Provide a calculation of the amount shown on Lines 8 through 9 above.
(2) Provide work papers supporting each calculation including the depreciation schedules for straight-line tax and accelerated tax depreciation.
(3) Provide a schedule setting forth the basis of allocation of each item of revenue or cost allocated above.

EQUITABLE GAS COMPANY

CASE NO. 92-326

Analysis of Other Operating Taxes

12 Months Ended

(000's)

Line No.	<u>Item</u> (a)	<u>Charged Expense</u> (b)	<u>Charged to Construction</u> (c)	<u>Charged to Other Accounts^{1/}</u> (d)	<u>Amounts Accrued</u> (e)	<u>Amount Paid</u> (f)
1.	Kentucky Retail:					
	(a) State Income					
	(b) Franchise Fees					
	(c) Ad Valorem					
	(d) Payroll (Employers Portion)					
	(e) Other Taxes					
2.	Total Retail					
	(L1(a) through L1(e))					
3.	Other Jurisdictions					
	Total Per Books (L2 and L3)					

^{1/} Explain items in this column.

EQUITABLE GAS COMPANY

CASE NO. 92-326

STATEMENT OF GAS PLANT IN SERVICE

12 Months Ended

(Total Company)

<u>Account Number</u>	<u>Title of Accounts</u> (a)	<u>Beginning Balance</u> (b)	<u>Additions</u> (c)	<u>Retirements</u> (d)	<u>Transfers</u> (e)	<u>Ending Balance</u> (f)
	<u>Intangible Plant</u>					
301	Organization					
302	Franchises and Consents					
303	Miscellaneous Intangible Plant					
106	Completed Construction - Not Classified					
	Total Intangible Plant					
	<u>Production Plant</u>					
	<u>Natural Gas Production and Gathering Plant</u>					
325.1	Producing Lands					
325.2	Producing Leaseholds					
325.3	Gas Rights					
325.4	Rights-of-Way					
325.5	Other Land and Land Rights					
326	Gas Well Structures					
327	Field Compressor Station Structures					
328	Field Meas. and Reg. Sta. Structures					
329	Other Structures					
330	Producing Gas Wells-Well Construction					
331	Producing Gas Wells-Well Equipment					
332	Field Lines					
333	Field Compressor Station Equipment					
334	Field Meas. and Reg. Sta. Equipment					
335	Drilling and Cleaning Equipment					
336	Purification Equipment					
337	Other Equipment					
338	Unsuccessful Exploration and Devel. Costs					

EQUITABLE GAS COMPANY

CASE NO. 92-326

STATEMENT OF GAS PLANT IN SERVICE

12 Months Ended

(Total Company)

<u>Account Number</u>	<u>Title of Accounts (a)</u>	<u>Beginning Balance (b)</u>	<u>Additions (c)</u>	<u>Retirements (d)</u>	<u>Transfers (e)</u>	<u>Ending Balance (f)</u>
106	Completed Construction - Not Classified					
	Total Production and Gathering Plant					
	Products Extraction Plant					
340	Land and Land Rights					
341	Structures and Improvements					
342	Extraction and Refining Equipment					
343	Pipe Lines					
344	Extracted Products Storage Equipment					
345	Compressor Equipment					
346	Gas Meas. and Reg. Equipment					
347	Other Equipment					
106	Completed Construction - Not Classified					
	Total Products Extraction Plant					
	Total Nat. Gas Production Plant					
	Mfd. Gas Prod. Plant (Submit Suppl. Statement)					
	Total Production Plant					
	Natural Gas Storage and Processing Plant					
	Underground Storage Plant					
350.1	Land					
350.2	Rights-of-Way					
351	Structures and Improvements					
352	Wells					
352.1	Storage Leaseholds and Rights					
352.2	Reservoirs					
352.3	Non-Recoverable Natural Gas					

EQUITABLE GAS COMPANY

CASE NO. 92-326

STATEMENT OF GAS PLANT IN SERVICE

12 Months Ended

(Total Company)

<u>Account Number</u>	<u>Title of Accounts (a)</u>	<u>Beginning Balance (b)</u>	<u>Additions (c)</u>	<u>Retirements (d)</u>	<u>Transfers (e)</u>	<u>Ending Balance (f)</u>
353	Lines					
354	Compressor Station Equipment					
355	Measuring and Reg. Equipment					
356	Purification Equipment					
357	Other Equipment					
106	Completed Construction - Not Classified					
	Total Underground Storage Plant					
	<u>Other Storage Plant</u>					
360	Land and Land Rights					
361	Structures and Improvements					
362	Gas Holders					
363	Purification Equipment					
363.1	Liquefaction Equipment					
363.2	Vaporizing Equipment					
363.3	Compressor Equipment					
363.4	Meas. and Reg. Equipment					
363.5	Other Equipment					
106	Completed Construction - Not Classified					
	Total Other Storage Plant					
	<u>Base Load Liquified Natural Gas, Terminaling and Processing Plant</u>					
364.1	Land and Land Rights					
364.2	Structures and Improvements					
364.3	LNG Processing Terminal Equipment					
364.4	LNG Transportation Equipment					
364.5	Measuring and Regulating Equipment					
364.6	Compressor Station Equipment					
364.7	Communications Equipment					

EQUITABLE GAS COMPANY

CASE NO. 92-326

STATEMENT OF GAS PLANT IN SERVICE

12 Months Ended

(Total Company)

<u>Account Number</u>	<u>Title of Accounts</u> (a)	<u>Beginning Balance</u> (b)	<u>Additions</u> (c)	<u>Retirements</u> (d)	<u>Transfers</u> (e)	<u>Ending Balance</u> (f)
364.8	Other Equipment					
106	Completed Construction - Not Classified					
	Total Base Load Liquefied Natural Gas,					
	Terminaling, and Processing Plant					
	Total Nat. Gas Storage and Proc. Plant					
	Transmission Plant					
365.1	Land and Land Rights					
365.2	Rights-of-Way					
366	Structures and Improvements					
367	Mains					
368	Compressor Station Equipment					
369	Measuring and Reg. Sta. Equipment					
370	Communication Equipment					
371	Other Equipment					
106	Completed Construction - Not Classified					
	Total Transmission Plant					
	Distribution Plant					
374	Land and Land Rights					
375	Structures and Improvements					
376	Mains					
377	Compressor Station Equipment					
378	Meas. and Reg. Sta. Equip. - General					
379	Meas. and Reg. Sta. Equip. - City Gate					
380	Services					
381	Meters					
n 382	Meter Installations					

EQUITABLE GAS COMPANY

CASE NO. 92-326

STATEMENT OF GAS PLANT IN SERVICE

12 Months Ended

(Total Company)

<u>Account Number</u>	<u>Title of Accounts</u> (a)	<u>Beginning Balance</u> (b)	<u>Additions</u> (c)	<u>Retirements</u> (d)	<u>Transfers</u> (e)	<u>Ending Balance</u> (f)
383	House Regulators					
384	House Reg. Installations					
385	Industrial Meas. and Reg. Sta. Equipment					
386	Other Prop. on Customer's Premises					
387	Other Equipment					
106	Completed Construction - Not Classified					
	Total Distribution Plant					
	<u>General Plant</u>					
389	Land and Land Rights					
390	Structures and Improvements					
391	Office Furniture and Equipment					
392	Transportation Equipment					
393	Stores Equipment					
394	Tools, Shop and Garage Equipment					
395	Laboratory Equipment					
396	Power Operated Equipment					
397	Communication Equipment					
398	Miscellaneous Equipment					
	Subtotal					
399	Other Tangible Property					
106	Completed Construction - Not Classified					
	Total General Plant					
	Total (Account 101)					
102	Gas Plant Purchased					
102	Gas Plant Sold					
103	Experimental Gas Plant Unclassified					
	Total Gas Plant In Service					